

RECORDATION NO. 25524-C FILED

MAR 28 '06

2-03 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

March 28, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of March 27, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Numbers 25524-A and 25524-B.

The name and address of the party to the enclosed document is:

Lessor: Siemens Financial Services, Inc.
170 Wod Avenue South
Iselin, New Jersey 08830

[Lessee: The Andersons Inc.
480 West Dussel Drive
Maumee, Ohio 43537]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document
is:

3 railcars HS 25332, HS 25573 and HS 25762

A short summary of the document to appear in the index is:

Partial Release

Also enclosed is a check in the amount of \$33.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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2-03PM

SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to more specifically described as follows: HS 25332, HS 25573 and HS 25762.

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Numbers 25524-A and 25524-B dated 3/31/05.

IN WITNESS WHEREOF, Siemens Financial Services, Inc., has hereunto set its name, by its proper office thereunto duly authorized, this 27 day of March 2006.

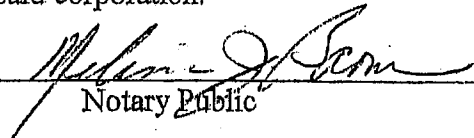
SIEMENS FINANCIAL SERVICES, INC.

By: 

STATE OF New Jersey
County of Madison) ss

On this 27th day of March 2006, personally appeared Josch Huerz, to me personally known, who, being duly sworn, did say that HE (he/she) is the VP Portfolio Mgmt of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and HE (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:



Notary Public

MELISSA J BROWN
Notary Public
State of New Jersey
My Commission Expires Sep 13, 2012

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 3/27/86



Robert W. Alvord